

How do I report practitioner misconduct to OPR?

If you believe a tax practitioner has committed misconduct in violation of Treasury Circular 230, you may report this by sending an email to opr@irs.gov. The email should contain your name and contact information, the practitioner's name and contact information, and all the facts supporting the alleged misconduct. Please do not send confidential information via this email. You may also mail or fax your complaint, with the information described above, to the following:

Internal Revenue Service
Office of Professional Responsibility
Attn: SE:OPR – Room 7238/IR
1111 Constitution Avenue, N.W.
Washington, DC 20224
Or by facsimile at 202-622-2207

**Note: A person must be an Attorney, Certified Public Accountant, enrolled Agent, Enrolled Retirement Plan Agent or Enrolled Actuary in order for Circular 230 to apply.*

How do I find out if a tax practitioner has been sanctioned by OPR?

Email OPR at opr@irs.gov. The inquiry should include the tax preparer's name and address. Practitioner sanctions are routinely published in the Internal Revenue Bulletin. A listing of Internal Revenue Bulletins and published OPR Administrative decisions can be found at this link:

<http://www.irs.gov/taxpros> Select: "Circular 230 Tax Pros"

Up to Date information on the Paid Tax Return Preparer Regulation Project can be found at:

www.irs.gov/taxpros

Select the *Link to:*
Proposed New Requirements for
Tax Return Preparers



The OPR Mission

*Set, communicate, and when necessary,
enforce standards of competence, integrity
and conduct for all tax professional en-
gaged in practice before the IRS.*



INTERNAL
REVENUE
SERVICE

Office of Professional Responsibility

Attn: SE:OPR - Room 7238/IR
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Phone: 202-927-3397
Fax: 202-622-2207
Email: opr@irs.gov

Department of Treasury

O *ffice of*
P *rofessional*
R *esponsibility*

Who We Are & What We Do

The Office of Professional Responsibility (OPR) oversees the standards for conduct, integrity, and competence among tax professionals. OPR administers the enrolled agent, actuary, and retirement plan agent programs in furtherance of its mission. OPR performs substantial outreach to the tax professional community as well as the IRS operating divisions. OPR strives to ensure a proper balance of service and enforcement to address allegations of Circular 230 violations.

What Does OPR Do?

OPR utilizes fair and comprehensive outreach and oversight to emphasize and maintain high standards of ethical conduct and competence on the part of tax professionals who serve America's taxpayers and the tax administration system. OPR establishes, communicates and, when necessary, enforces the standards of competency, integrity, and conduct as set forth in Treasury Department Circular 230.

Treasury Circular 230

Circular 230 is the familiar name given to the printed pamphlet of Treasury Department regulations that govern the practice of attorneys, CPAs, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers before the IRS. Its enabling statute is found at 31 U.S.C. §330. The regulations may be found at 31 CFR, Subtitle A, Part 10.

Organization of OPR

OPR is organized into three functions: Case Development and Licensure (CD&L), Enforcement I (attorneys, CPAs appraisers and enrolled agents) and Enforcement II (enrolled actuaries and enrolled retirement plan agents.)

CD&L is responsible for administering the Enrolled Agent (EA) and Enrolled Retirement Plan Agent (ERPA) programs, including the EA application and renewal processes. CD&L coordinates reciprocal discipline with state licensing bodies. All referrals to OPR are first processed through CD&L.

The Enforcement Branches are responsible for investigating allegations and proposing discipline for practitioners who have violated Circular 230.

Steps in OPR's Disciplinary Process

Both Enforcement Branches investigate referrals after CD&L confirms jurisdiction and potential violations of Circular 230. When appropriate, enforcement attorneys investigate and initiate the disciplinary process. See Circular 230, Part D for details. After determining an allegation of misconduct is both credible and a potential violation of Circular 230, the enforcement attorney sends a notice of allegation letter to the practitioner. This letter recites the alleged Circular 230 violations and invites a written response with relevant mitigating information from the practitioner.

When OPR requests a response from the practitioner, the practitioner's response may be sufficient to resolve the issue. Otherwise, the Enforcement Attorney will investigate the allegations to determine all relevant facts from both sides. After investigation, if a determination is made that discipline is warranted, the practitioner will be advised of the opportunity for a conference with OPR.

Subsequent discussions with the practitioner may resolve the issue and may result in a consent agreement to discipline. If the case is not resolved, the Enforcement Attorney will prepare and transfer the case to the Office of Chief Counsel, General Legal Services where a complaint to commence an administrative proceeding will be filed and sent to the practitioner. The case will be heard by an Administrative Law Judge (ALJ). The ALJ's decision may be appealed by either party to the Secretary of the Treasury's Appellate Authority for a Final Agency Decision. A Final Agency Decision is appealed by filing a complaint against the Director of OPR in a U.S. District Court.

Potential Sanctions

- Reprimand (private, unless ALJ imposed)
- Censure (public reprimand)
- Suspension
- Disbarment
- Monetary Penalty

Sanctioned Practitioners

If a practitioner is suspended or disbarred by OPR, the practitioner may not "practice" in any manner before the IRS, until readmitted or reinstated by OPR. See Circular 230 §10.2 and §10.24 for details.

While a suspended or disbarred practitioner may not practice, s/he may file Form 8821, Taxpayer Information Authorization, to receive and give factual information (without advocating) to the IRS on behalf of a taxpayer.

A practitioner who is reprimanded, censured, or subject to a monetary penalty may continue to practice.

Misconduct Subject to Disciplinary Action

Common reasons for disciplining a practitioner include:

- Failure to take care of his/her personal, business entity or employment tax matters
- Failure to exercise due diligence
- Engaging in a pattern of contemptuous conduct
- Unreasonably delaying the prompt disposition of a tax matter.
- Charging a contingent fee in violation of §10.27
- Providing false or misleading information to the IRS
- Knowingly or recklessly giving false oral or written opinions or advice